

# State of South Dakota

SEVENTY-THIRD SESSION  
LEGISLATIVE ASSEMBLY, 1998

195B0052

SENATE TAXATION COMMITTEE

ENGROSSED NO. **SB90** - 1/29/98

Introduced by: Senators Rounds, Aker, Brosz, Brown (Arnold), Drake, and Lawler and  
Representatives Apa, de Hueck, Duenwald, Koskan, Monroe, and Schaunaman

1 FOR AN ACT ENTITLED, An Act to revise the requirements for imposing an excess tax levy.

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 Section 1. That § 10-13-36 be amended to read as follows:

4 10-13-36. The governing body of a taxing district may exceed the limit pursuant to  
5 § 10-13-35 through the imposition of an excess tax levy. The governing body of a taxing district  
6 may impose an excess tax levy with an affirmative two-thirds vote of the governing body on or  
7 before July fifteenth of the year prior to the year the taxes are payable. The governing body of  
8 the taxing district shall specify in the resolution if the excess tax levy is for one year or on a  
9 continuing basis. The resolution showing the decision of the governing body to originally impose  
10 or subsequently increase an excess tax levy shall be published within ten days of the decision. The  
11 decision may be referred upon a petition signed by at least five percent of the registered voters  
12 in the taxing district and filed with the respective governing body within twenty days of the  
13 publication of the decision. The referendum election shall be held on or before October first  
14 preceding the year the taxes are payable. The taxing districts may not exceed the levy limits  
15 provided in chapter 10-12 except for the provisions in § 10-12-36.

1       Section 2. That § 10-12-43 be amended to read as follows:

2       10-12-43. The governing body of the school district may raise additional revenues for general  
3       fund purposes only, from property tax through the imposition of an excess tax levy. The  
4       governing body of a school district may impose the excess tax levy with an affirmative two-thirds  
5       vote of the governing body on or before July fifteenth of the year prior to the year the taxes are  
6       payable. The governing body of the school district shall specify in the resolution if the excess tax  
7       levy is for one year or on a continuing basis. The resolution showing the decision of the  
8       governing body to originally impose or subsequently increase an excess tax levy shall be  
9       published within ten days of the decision. The decision may be referred upon a petition signed  
10      by at least five percent of the registered voters in the school district and filed with the governing  
11      body within twenty days of the publication of the decision. The referendum election shall be held  
12      on or before October first of the year prior to the time the taxes are payable.

1    **BILL HISTORY**

2    1/20/98 First read in Senate and referred to Taxation. S.J. 116

3    1/23/98 Scheduled for Committee hearing on this date.

4    1/23/98 Taxation Deferred to another day.

5    1/28/98 Scheduled for Committee hearing on this date.

6    1/28/98 Taxation Do Pass Amended, Passed, AYES 8, NAYS 1. S.J. 227